

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 30, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HJR109 by Allison (Proposing a constitutional amendment authorizing the legislature to provide for a credit against ad valorem taxes imposed by a school district on the property owned by a business entity that donates money to the district to create or support career and technical education programs or courses.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The resolution would propose an amendment to Article VIII, of the Texas Constitution, to permit the Legislature by general law to provide for a credit against the ad valorem taxes imposed by a school district on the property owned by a business entity that donates money to the district to create or support career and technical education programs or courses.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or school districts other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation (HB 3423).

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

Local Government Impact

The proposed constitutional amendment alone would have no fiscal implication to school districts. Any fiscal implication would be attributable to the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS